

## CHAPTER 9

### TRANSPORTATION ACCOUNT CODES, U.S. COAST GUARD

#### 9-i. INTRODUCTION

This chapter provides definitions, instructions, and information to guide personnel in assigning the proper TACS to CG. The assignment of the correct TAC will eliminate questions about the accuracy of Defense Transportation System (DTS) billings and speed up the payment of charges. CG TACS are normally generated from the Transportation Control Numbers (TCN) and Military Standard Requisition and Issue Procedures (MILSTRIP) fund codes. Special situations concerning personal property are explained in this chapter. Alternative procedures for generating TACS from appropriation accounting data are also provided. A decision table has been added to **this** chapter to provide a quick reference to the proper assignment of CG TACS.

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SECTION A. GENERAL

1. General Information. TACS are derived from information contained in the purchase orders, requisitions, contracts or other documents accompanying the shipments. The TAC consists of four alphanumeric characters:

First Character - The first character of all CG sponsored shipments is the letter "Z."

Second Character - The second character of the TAC will be the alphanumeric character representing the cost center (cost code). See A.1.b.(5).

Third Character - The third character of the TAC will be the MILSTRIP fund code indicating the Operating Guide chargeable as shown on the documentation or derived from appropriation accounting data. (See note 1.)

Fourth Character - The fourth character of the TAC will be the MILSTRIP fund code indicating object class as shown on the documentation or the figure "9." See C.6. (and note 1, this chapter).

If the documentation accompanying the shipment does not contain all the necessary information (cost code and MILSTRIP fund code) to derive the TAC, refer to C.6., this chapter, "TACS Derived From Accounting Data."

a. Referenced CG Publications. Materiel presented in this chapter is extracted from various CG publications:

<u>Title</u>	<u>Information</u>
CG-264, Volume 1, Comptrollers Manual	Cost Centers, Appropriation Symbols, MILSTRIP fund codes
COMDTINST M5440.2, Operating Facilities of the U.S. Coast Guard	Cost centers

Note 1. When the third and fourth characters cannot be determined, "AA" will be used in these positions to prevent delaying the shipment.

A.1.a. (cont.)

COMDTINST M7010.5, Volume VII,  
Comptroller Manual

Nonappropriated fund  
activities

COMDTNOTE 5605, Number 112,  
Standard Distribution List, Number 113

Activity acronyms

b. Definitions

(1) First Destination Transportation (FDT). FDT is the direct movement of materiel from a procurement source to: the final destination; the point of use or storage; a site for subsequent distribution; or, the point where the transportation media changes from commercial to Governmental, or vice versa. FDT ends at the first military or DTS activity where the cargo is delivered for onward transportation. "Free on board" (FOB) terms of a contract effect the termination of FDT:

(a) FOB - Destination. The vendor is responsible for delivery of the materiel to a specified destination. All transportation costs are FDT.

(b) FOB - Origin. The direct movement of material is stopped at the vendor's loading dock. The Coast Guard considers all subsequent transportation costs second destination transportation (SDT). For FOB-Origin shipments directed OUTCONUS, both fund cites and TACS must be provided in the documentation to move the cargo.

(2) Second Destination Transportation (SDT). SDT is the movement of materiel from where FDT stopped to the final destination. SDT costs are charged against funds cited on the GBL covering the shipment when movement is in CONUS, SDT is charged to the sponsoring agency indicated on the TCMD, for overseas cargo moved by DTS. SDT costs include port handling charges, freight, cartage, demurrage and other charges associated with the transportation of materiel.

(3) Nonsignificant TAC. The nonsignificant TAC to be used for Coast Guard sponsored shipments is ~~2000~~. Vendors, contractors and other suppliers of Coast Guard materiel are not authorized to use the nonsignificant TAC. Coast Guard shipping activities have the capability of determining the correct TAC and are not authorized to use the nonsignificant TAC. The only activities authorized to use the nonsignificant TAC are Defense Transportation System Aerial/Water Port Terminal personnel:

Military Airlift Command (MAC)

A.1.b.(3) (cont.)

Military Sealift Command (MSC)

Military Traffic Management Command (MTMC)

The nonsignificant TAC will not be used if the CG cost center (cost code) is known. See "General Information."

(4) Cost Center Conversion Table. Cost centers are five digit numbers assigned to identify ships, facilities, offices, programs and special activities. These are found on the following documents as indicated:

<u>Document</u>	<u>Location</u>
DD Form 1348-1	Record Position (rp) 31-35
DD Form 1384	Block 10
DD Form 1155, Order for Supplies or Services	Block 17 "Cost Code"
SF 344, Multiuse Standard Requisitioning/Issue System Document	RP 31-35
DD Form 1384	Block 10 characters 2-6 of the 17 digit Transportation Control Number (TCN)
All Others	In the space assigned for "Cost Code", "Requisitioner" or as characters 2-6 of the TCN

The table lists the most commonly encountered cost centers and the alphanumeric representation of those cost centers to be used as the second character of the TAC. This element is critical, because it indicates the administrative target to be charged and, in many cases, the geographical location and accounting office serving the responsible activity.

<u>Cost Center</u>	<u>Name</u>	<u>TAC 2nd Char</u>
11101	CGC BIBB WHEC 31	A
11102	CGC CAMPBELL WHEC 32	K
11103	CGC DUANE WHEC 33	A
11104	CGC INGHAM WHEC 35	D
11106	CGC TANEY WHEC 37	D

A.1.b.(4) (cont.)

<u>Cost Center</u>	<u>Name</u>	<u>TAC 2nd Char</u>
<b>11401</b>	CGC HAMILTON WHEC 715	A
11402	CGC DALLAS WHEC 716	c
1 1 4 0 3	CGC MELLOW WHEC 717	K
11404	CGC CHASE WHEC 718	A
11405	CGC BOUTWELL WHEC 719	K
11406	CGC SHERMAN WHEC 720	J
11407	CGC GALLATIN WHEC 721	c
11408	CGC MORGENTHAU WHEC 722	J
11409	CGC RUSK WHEC 723	J
11410	CGC MUMRO WHEC 724	K
11411	CGC JARVIS WHEC 725	L
11412	CGC MIDGETT WHEC 726	J
12102	CGC DILIGENCE WMEC 616	E
12103	CGC VIGILANT WMEC 617	A
12104	CGC ACTIVE WMEC 618	A
12105	CGC CONFIDENCE WMEC 619	M
12106	CGC RESOLUTE WMEC 620	K
12107	CGC VALIANT WMEC 621	F
12108	CGC COURAGEOUS WMEC 622	E
12109	CGC STEADFAST WMEC 623	E
12110	CGC DAUNTLESS WMEC 624	E
12111	CGC VENTUROUS WMEC 625	H
12112	CGC DEPENDABLE WMEC 626	F
12113	CGC VIGOROUS WMEC 627	c
12114	CGC DURABLE WMEC 628	F
12115	CGC DECISIVE WMEC 629	A
12116	CGC ALERT WMEC 630	c
12118	CGC LIPAN WMEC 85	E
12119	CGC UTE WMEC 76	E
12302	CGC CHEROKEE WMEC 165	D
12303	CGC CHILULA WMEC 153	D
12304	CGC TAMAROA WMEC 166	c
12401	CGC COMANCHE WMEC 202	J
12402	CGC MODOC WMEC 194	K
12701	CGC STORIS WMEC 38	M
13101	CGC CP SMALL WPB 95300	C
13102	CGC CP CORAL WPB 95301	M
13106	CGC CP HATTERAS WPB 95305	F
<b>13107</b>	CGC CP GEORGE WPB 95306	c
13108	CGC CP CURRENT WPB 95307	E
13109	CGC CP STRAIT WPB 95308	c
13110	CGC CP CARTER WPB 95309	J

A.1.b.(4) (cont.)

<u>Cost Center</u>	<u>Name</u>	<u>TAC 2nd Char</u>
13111	CGC CP WASH WPB 95310	J
13112	CGC CP HEDGE <b>WPB</b> 95311	J
13113	CGC CP KNOX WPB 95312	E
13114	CGC CP MORGAN WPB 95313	A
13115	CGC CP <b>FAIRWEATHR</b> WPB 95314	C
13116	CGC CP FOX WPB 95316	E
13117	CGC CP <b>JELLISON</b> WPB 95317	M
13118	CGC CP NEWAGEN WPB 95318	L
13119	<b>CGC CP ROMAIN</b> WPB 95319	M
13120	CP STARR WPB 95320	C
13121	CAPE CROSS WPB 95321	A
13122	CP HORN WPB 95322	A
13124	CP SHOALWATER WPB 95324	E
13126	CP <b>CORWAIN</b> WPB 95326	L
13128	HENLOPEN WPB 95328	<b>M</b>
13132	CAPE YORK WPB 95332	<b>E</b>
13202	PT HOPE WPB 82302	F
13211	PT VERDE WPB 82311	F
13212	PT SWIFT WPB 82312	E
13214	PT THATCHER WPB 82314	E
13218	PT HERRON WPB 82318	C
13232	PT ROBERTS WPB ' 82332	E
13233	PT HIGHLAND WPB 82333	D
13234	PT LEDGE WPB 82334	J
13235	PT COUNTESS <b>WPB</b> 82335	K
13236	PT GLASS WPB 82336	K
13237	PT DIVIDE WPB 82337	H
13238	PT BRIDGE WPB 82338	<b>H</b>
13239	PT CHICO WPB 82339	<b>J</b>
13240	PT BATAN WPB 82340	C
13241	PT LOOKOUT WPB 82341	F
13242	PT BAKER WPB 82342	F
13243	PT WELLS APB 82343	C
13244	PT ESTERO WPB 82344	F
13245	PT <b>JUDITH</b> WPB <b>82345</b>	H
13246	PT ARENA WPB 82346	D
13247	PT <b>BONITA</b> WPB 82347	A
13248	PT BARROW WPB 82348	J
13249	PT SPENCER WPB 82349	F
13250	PT FRANKLIN WPB 82350	C
13251	'PT BENNETT WPB 82351	K
13252	PT <b>SAL</b> WPB 82352	F
13253	PT MONROE WPB 82353	F
13254	PT EVANS WPB 82354	H



A.1.b.(4) (cont.)

<u>Cost Center</u>	<u>Name</u>	<u>TAC 2nd Char</u>
13255	PT HANNON WPB 82355	A
13256	PT FRANCIS WPB 82356	C
13257	PT HURON WPB 82357	D
13258	PT STUART WPB 82358	H
13259	PT STEELE WPB 82359	E
13260	PT WINSLOW WPB 82360	J
13261	PT CHARLES WPB 82361	E
13262	PT BROWN WPB 82362	D
13263	PT NOWELL WPB 82363	F
13264	PT WHITEHORN WPB 82364	E
13265	PT TURNER WPB 82365	A
13266	PT LOBOS WPB 82366	F
13267	PT KNOLL WPB 82367	C
13268	PT WARDE WPB 82368	E
13269	PT HEYER WPB 82369	J
13270	PT RICHMOND WPB 82370	K
13271	PT BARNES WPB 82371	E
13272	PT BROWER WPB 82372	H
13273	PT CAMDEN WPB 82373	H
13274	PT CARREW WPB 82374	H
13275	PT DORAN WPB 82375	K
13276	PT HARRIS WPB 82376	L
13277	PT HOBART WPB 82377	H
13278	PT JACKSON WPB 82378	A
13279	PT MARTIN WPB 82379	D
14101	MAKINAW WAGB-83	G
14202	NORTHWIND WAGB 282	D
14203	WESTWIND WAGB 281	G
14401	GLACIER WAGB 4	H
14901	EVERGREED WAGO 295	C
15201	ACACIA WLB 406	C
15203	BASSWOOD WLB 388	L
15204	BITTERSWEET WLB 389	A
15205	BLACKHAW WLB 390	J
15207	BRAMBLE WLB 392	G
15208	BUTTONWOOD WLB 306	F
15212	CONIFER WLB 301	C
15213	COWSLIP WLB 277	C
15217	HORNBEAM WLB 394	A
15218	IRIS WLB 395	K
15220	LAUREL WLB 291	D
15222	MALLOW WLB 396	L
15223	MARIPOSA WLB 397	G

A.1.b.(4) (cont.)

<u>Cost Center</u>	<u>Name</u>	<u>TAC 2nd Char</u>
15224	MESQUITE WLB 305	G
:- 15225	PAPAW WLB 308	E
15226	PLANETREE WLB 307	M
15227	SAGEBRUSH WLB 399	E
15228	SALVIA WLB 400	F
15229	SASSAFRAS WLB 401	L
15230	SEDGE WLB 402	M
15232	SPAR WLB 403	A
15233	SUNDEW WLB 404	G
15234	SWEETBRIER WLB 405	F
15235	SWEETGUM WLB 309	E
15238	WOODRUSH WLB 407	G
15302	FIR WLM 212	K
15304	HOLLYHOCK WLM 220	E
15309	WALNUT WLM 252	H
15401	RED WOOD WLM 685	c
15402	RED BEECH WLB 686	c
15403	RED BIRCH WLM 687	J
15404	RED CEDAR WLM 687	D
15405	RED OAK WLM 689	c
15502	WHITE BUSH WLM 542	K
15503	WHITE HEATH WLM 545	A
15504	WHITE HOLLY WLM 543	F
15505	WHITE LUPINE WLM 546	A
15506	WHITE PINE WLM 547	D
15507	WHITE SAGE WLM 544	A
15508	WHITE SUMAC WLM 540	E
16101	LIGHTSHIP WLW 189	A
16118	LIGHTSHIP WLW 534	A
16124	LIGHTSHIP WLW 604	K
16125	LIGHTWHIP WLW 605	K
16126	LIGHTSHIP WLW 612	A
16127	RELIEF FT SHIP WLW 613	A
16302	BLUEBELL WLI 313	K
16304	COSMOS WLI 293	E
16305	PRIMROSE WLI 316	D
16306	RAMBLER WLI 298	F
16307	SMILAX WLIC 315	E
16308	VERBENA WLI 317	D
16401	AZALEA WLI 641	E
16402	BUCKTHORN WLI 642	G
16602	BLACKBERRY WLI 65303	D
16603	CHOKEBERRY WLI 65304	D

A.1.b.(4) (cont.)

<u>Cost Center</u>	<u>Name</u>	<u>TAC 2nd Char</u>
16605	BAYBERRY WLI 65400	K
16606	ELDERBERRY WLI 65401	M
16801	CGC TERN WLI 80801	C
16901	ANVIL WLIC 75301	E
16902	HAMMER WLIC 75302	F
16903	SLEDGE WLIC 75303	D
16904	MALLET WLIC 75304	F
16905	WISE WLIC 75305	E
16906	CLAMP WLIC 75306 "	F
16907	WEDGE WLIC 75307	F
16908	SPIKE WLIC 7530	<del>E</del>
16909	HATCHET WLIC 75309 -	F
16910	AXE WLIC 75310	F
17101	APALACHEE WYTM 71	D
17102	ARUNDEL WYTM 90	G
17104	CHINOOK WYTM-96	D
17107	MAHONING WYTM 91	C
17113	RARITAN WYTM-90	G
17114	SAUK WYTM 99	C
17115	SNOHOMISH WYTM 98	A
17117	YANKTON WYTM-72	A
17201	CAPSTAN WYTL 65601	D
17202	CHOCK WYTL 65602	D
17203	SWIVEL WYTL 65603	A
17204	TACKLE WYTL 65604	D
17205	TOWLINE WYTL 65605	A
17206	CATENARY WYTL 65606	C
17207	BRIDLE WYTL 65607	A
17208	PENDANT WYTL 65608	A
17209	SHACKLE WYTL 65609	A
17210	HAWSER WYTL 65610	C
17211	LINE WYTL 65611	C
17212	WIRE WYTL 65612	C
17213	BITT WYTL 65613	K
17214	BOLLARD WYTL 65614	C
17215	CLEAT WYTL 65615	C
18301	EAGLE WIX 327	U
19102	SUMAC WLR 311	B
19111	DOGWOOD WLR 259	B
19112	FORSYTHIA WLR 63	B
19113	FOX GLOVE WLR 285	B
19114	SYCAMORE WLR 268	B

A.1.b.(4) (cont.)

19201	LANTANA WLR 80310	B
19211	OLEANDER WLR 73264	B
19301	CASCONADE WLR 75401	B
19303	WYACONDA WLR 75403	B
19304	CHIPPEWA WLR 75404	B
19305	CHEYENNE 75405	B
19307	KANAWHA WLR 75407	B
19401	OUACHITA WLR 65501	B
19402	CIMARRON WLR 65502	B
19403	OBION WLR 65503	B
19404	SCIOTO WLR 65504	B

COST CENTER CONVERSION TABLE  
OF ACTIVITIES OTHER THAN CG VESSELS

<u>Cost Center</u>	<u>TAC 2nd Character</u>	<u>Cost Center</u>	<u>TAC 2nd Character</u>	<u>Cost Center</u>	<u>TAC 2nd Character</u>
20210	Q	33425	E	62100	Z
20235	E	34320	T	63100	Z
20255	L	34340	z	65100 to 65199	Z
20270	M	34360	z	67100	z
20280	M	38150 to 38199	R	67200	Z
20300	3	40107 to 40114	w	70010 to 70080	X
30520	M	40121	E	70098	x
30800	z			70099	Y
30896 to 30897	L			71101	A
31160	E	40154 to 40180	L	71102	B
31170	E	40187 to 40198	M	71103	c
31180	F	40211 to 40223	W	71105	D
31190	F	40301	L	71107	E
31110	G	40302 to 40309	S	71108	F
31250	L	40400	M	71109	G
31260	M	40416	L	71111	H
31310	A	40418	L	71112	J
31320	A	40449	w	71113	K
31340	F	40475	w	71114	L
31360	G			71117	M
31420	A	40480	w	72000 to 73100	z
31796	L	40740	z	73130	w
31800 to 31899	V	41990	L	75120	3
32245	E	45000 to 45999	c	75150	7
32290	L	46000 to 46500	M	67100	z
32480	L	47000	A	67200	z
32490 . .	M	47100	D	76140	E

A.1.b.(4) (cont.)

		TAC		TAC		TAC	
		2nd		2nd		2nd	
<u>Cost</u>	<u>Center</u>	<u>Character</u>	<u>Cost</u>	<u>Center</u>	<u>Character</u>	<u>Cost</u>	<u>Center</u>
33191		L	47200		K	76170	L
33193		L	47300		D	76180	L
33199		W	50100	to 50199	P	76900	L
33239		E	51100		6	77950	Y
33275		L	51210		Z	78045	Y
33280		M	51410		1	78049	Y
33281		M	52100	to 52199	N	78100	Y
33283		M	60100	to 60199	U	78200	Y
33299		L	61150		Z	78700	Y
33421		E	61200		Z	79101 to 79999	-Y
33423		E	61300		Z	All others	Z

(5) Accounting Data Conversion. Coast Guard accounting data is normally presented as follows:

(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Appn</u>	<u>FY</u>	<u>Target</u>	<u>Unit</u>	<u>Operating</u>	<u>Guide</u>	<u>Point Account</u>
1	- 1	- 99.		30.		00.00
						70099
						2634

(a) The appropriation indicators are one (1) character alphanumeric codes:

<u>Code</u>	<u>Appropriation</u>
1	Operating Expense
2	Reserve Training
3	Acquisition, Construction, and Improvements (AC&I)
4	Operating Expenses Prior Year
5	Reserve Training Prior Year
6	Supply Fund
7	Yard Fund
8	Research, Development, Test and Evaluation (RDT&E)
N	AC&I Prior Years
T, V, W, X, Y	AC&I Multi year

A.1.b.(5) (cont.)

(b) The fiscal year code is a one (1) character numeric representing the units position of the calendar year - i.e., "7" represents 1987; "8" represents 1988; 0 represents 1990; etc.

<- (c) The target unit indicators are a two character numeric code to show the administrative control of funds (note 2):

<u>Code</u>	<u>Administrative Unit</u>
01	1st CG District
02	2nd CG District
03	3rd CG District
05	5th CG District
07	7th CG District
08	8th CG District
09	9th CG District
11	11th CG District
12	12th CG District
13	13th CG District
14	14th CG District
17	17th CG District
20	Area Office, Atlantic
21	Area Office, Pacific
35	Supply Center Brooklyn
40	Aircraft Repair & Supply Center, Elizabeth City
42	Air Station, Washington, DC
51	Oceanographic Unit, Washington, DC
52	OMEGA Navigation System, Wash- ington, DC
56	Strike Team Atlantic
60	Academy
71	Institute
80	Yard
81	Research & Development Center
82	National Oceanographic & Atmospheric Administration (NOAA) Detail
96	Activities Europe
98	Headquarters Administrative
99	Headquarters General

Note 2. No target unit codes are assigned for the **RDT&E** or **AC&I** appropri at-ions. These funds are controlled **centrally** at Coast Guard **Headquarters** and are accounted for under project numbers.

A.1.b.(5) (cont.)

(d) The operating guide indicators are two character numeric codes used to indicate the purpose for which funds are made available. The code also indicates the first character of the **MILSTRIP** fund code.

<u>Code</u>	<u>Purpose</u>	<u>MILSTRIP</u>
30	Operating Expense	G or H or S
41	Aircraft Program	J
42	Electronics Program	K
43	Shore Unit Program	L
45	Vessel Program	M
46	Ocean Engineering Program	F
54	Ammunition and Small Arms Program	Q
56	Personnel Training and Procurement	R
57	Medical Equipment	E
80	Reimbursements	T
88	Reimbursements - Special Purpose Account	1
90	Reserve Training	P or U
96	AC&I	W or O or B
98	RDT&E	8
--	Supply Fund	X
--	Coast Guard Yard	Y
--	Pollution Fund	Z

(e) Point Accounts are not used for the assignment of TACs.

(f) The Cost Center has already been explained under A.1.b.(4).

(g) Object means "object class." The second character of the **MILSTRIP** Fund Code identifies object class. TACS assigned from appropriation accounting data cannot identify object class, because the fourth character of the TAC always shows a "9."

c. Coast Guard TAC Coordination/Assistance . A TAC Coordinator has been established to provide assistance in TAC assignment problems for CG shipments. When a TAC cannot be determined by using the instructions in this publication contact the TAC Coordinator:

A.I.e. (cont.)

Commandant  
U.S. Coast Guard  
ATTN: G-FAC-3  
Washington, DC 20593-0001  
Telephone: FTS/Commercial (202) 426-1422

d. Appropriations Chargeable. Except for a very **small** number of cases, transportation and other **charges** are made against each individual activity and not against a **single** account for the entire CG. The main exception, for TAC purposes, is the transportation of military and civilian employees, their dependents, their household goods, their private vehicles and their trailers. These costs are chargeable as follows (See note 3.):

1-X\*-99 .20.YY\*.00 70099 2ZZZ

(1) Retrograde Shipments. Supplies, materiel, and equipment not accepted at **final** destinations **will** be returned to shipper under the TAC assigned for the initial shipment. Where a portion of the return transportation **will** involve shipment under a GBL charge costs as follows (See note 4.):

All items - 1-X\*99.30.00.00 70099 2200, TAC is ZYG9

(2) Diversions. TACS required for the movement of diversion cargo **will** be supplied by the CG activity requesting the diversion. All transportation costs for diversion of shipments **will** be Second Destination Transportation. When diversion requires movement by GBL, charge costs to appropriation as follows:

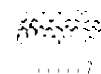
Personal Property = 1-X-99.20.YY.00 7099 2ZZZ  
Shipments (as explained in 9.B.4.)

All other Shipments = 1-X\*-99.30.00.00 70099 2200,  
TAC is ZYG9 (as explained in 9-B-1)

Note 3. \*X represents the **last** digit of FY. Y represents variable data; see B.1.b.(5). Z represents **varitable** data, see B.1.b.(5).

Note 4. \*X represents **last** digit of FY.





2. Decision Table. This decision table is presented in a series of questions to enable both CG and other Service/Agency transportation personnel to determine the correct TAC to apply to cargo shipments.

1.s, the Shipment

- |  |   |
|--|---|
| 1. Entirely within CON US?   | YES - TACS are not used for CG shipments within CONUS. Go to next shipment.<br><br>NO - Continue with questions.  |
| 2. Is the shipment between CONUS and Alaska or Hawaii?   | NO - Go to "First Character TAC."<br><br>YES - Continue with questions.   |
| 3. Is the shipment from a Defense Logistics Agency (DLA) Depot?  | YES - Refer to Chapter 8, to determine if DLA pays transportation. If DLA is not chargeable go to "First Character TAC."<br><br>NO - Go to "First Character TAC."   |
| 4. Is the shipment documentation on standard DoD requisition forms i.e., DD Form 1348-1; DD Form 1149; DD Form 250, Materiel Inspection and Receiving Report; SF 344; and/or DD Form 1155 showing a requisition number beginning with "Z"? | YES - The shipment is CG sponsored. Assign a "Z" as the position of the TAC. Go to "Second Character TAC."<br><br>NO - A requisition beginning with a character other than "Z" indicates some other Service/Agency. Refer to chapter 1 to determine sponsoring Service/Agency or go to last question under "First Character TAC." |
| 5. Is the shipment on GBL or CBL showing appropriation symbol of "69X _ _ _ _"?  | YES - The shipment is CG sponsored. Assign "Z" as the first position of the TAC. Go to "Second Character TAC."  |

A. 2. (cont.)

- NO - Refer to Department of Treasury, "Federal Account Symbols and Titles" to determine Service/Agency. Refer to appropriate chapter this regulation or go to **last** question under "First Character **TAC.**"
6. Does the Shipment documentation show appropriation accounting data?
- YES - If appropriation accounting data is in the form shown in **A.1. b. (5)**, the shipment is CG sponsored. Assign a "Z" as the first character of TAC. Go to "Second Character **TAC.**"
- NO - Continue with questions.
7. Does shipment documentation state "Bill To" or "Payment Will Be Made By" U.S. Coast Guard?
- YES - **The shipment is CG** sponsored. Assign "Z" as the first position of TAC. Go to "Second Character **TAC.**"
- NO - Go to appropriate Service/Agency chapter in this regulation or go to next question.
8. Is the shipment identifiable to any Service/Agency having TAC assignments in the TAC regulation?
- YES - Contact the TAC coordinator for the Service/Agency **and** request assistance. Assign TAC as directed. Go to next shipment.
- NO - Request shipper, consignor, or individual presenting shipment to provide proper TAC.
9. Does the shipment documentation contain a TCN?
- YES - Use positions 2 thru 6 of TCN to assign second character of TAC. See **A.1. b. (4)**, this chapter for instructions on second characters of TAC determined by cost center. Go to "Third Character **TAC.**"
- NO - Continue with questions.
10. Does- the shipment **docu - mentation** contain appropriation accounting data?
- YES - Use the appropriation accounting data cost center to assign the second character of the TAC. See **A.1. b. (4)**, **this** chapter for instructions on using cost centers to determine the second character to be

A. 2. (cont.)

- assigned to TACs. Go to "Third Character TAC."
- NO - Continue with questions.
- 11:- Is there any other information available in the shipment document that would identify the destination of the shipment?
- YES - Call the CG TAC coordinator at the number shown in A.1.c., this chapter. Assign TAC as advised. Go to next shipment.
- NO - Assign Coast Guard nonsignificant TAC (Z000). Go to next shipment.
12. Does the shipment documentation show a fund code?
- YES - Assign the first character of the fund code as the third character of the TAC. Go to "Fourth Character TAC."
- NO - Continue with questions.
13. Does the shipment documentation contain appropriation accounting data?
- YES - Assign the MILSTRIP fund code shown for the operating guide as the third character of the TAC. See A.1.b.(5)(d), this chapter, for instructions and list of operating guide MILSTRIP fund codes. Assign "9" as the fourth character of the TAC. Go to next shipment.
- NO - Continue with questions.
14. Is the shipment documentation insufficient to assign a third character of the TAC?
- YES - Assign "AA" as the third and fourth character of the TAC. Go to next shipment.
- NO - Call the CG TAC Coordinator at number shown in A.1.c., this chapter. Assign TAC as directed. Go to next shipment.
15. Does the fund code have a second character?
- YES - Assign the second character of the fund code as the fourth character of the TAC. Go to the next shipment.
- NO - Assign the letter "Z" as the fourth character of the TAC. Go to the next shipment.

SECTION B. STANDARD TACS

1. Logistics Materiel. Supplies, material, and equipment for Coast Guard (CG) use; or, CG sponsored and funded from CG appropriations.

a. FDT TAC Assignments and Procedures. The CG does not assign any cost for transportation of logistic materiel as FDT.

b. SDT TAC Assignments and Procedures. Charge all costs for the movement of logistic materiel cargo from the supplier to the point of embarkation, all OUT CONUS transportation charges, and charges to final destination as SDT. Use the cost center and MILSTRIP fund codes to determine the CG TAC chargeable.

2. Stock Fund. All supplies, materials, and equipment purchased by or for the CG stock fund.

a. FDT TAC Assignments and Procedures. The CG does not assign any cost for transportation of stock fund items as FDT.

b. SDT TAC Assignments and Procedures. The CG does not assign any cost for transportation of stock fund items as SDT to the stock fund. These transportation costs are funded under the CG appropriations for which the items are to be used: Operating Expense; Research, Development and Testing; Acquisition, Construction and Installation; CG Reserve; CG Pollution Fund; etc. Use the cost center and MILSTRIP fund codes to determine the CG TAC chargeable.

3. Nonappropriated Fund Activities. Supplies, materials, and equipment purchased with nonappropriated funds.

a. FDT TAC Assignments and Procedures. The CG does not assign any cost for transportation of nonappropriated fund activity items as FDT.

b. SDT TAC Assignment and Procedures. Charge all OUTCONUS transportation costs for the movement of nonappropriated fund activity items to the TAC ZYHJ appropriation 1-X-99.30.00.00 70099 2200. All CONUS shipments of NAFA materiel are paid from NAFA funds and are not proper charges to CG appropriations.

4. Personal Property. Household goods, personal effects, private vehicles, and other personal property of regular active duty CG personnel, retired members of the CG, civilian employees of the CG, and their dependents.

% 4. (cont.)

a. FDT TAC Assignments and Procedures. The **CG** does not assign any costs for transportation of personal property as **FDT**.

b. SDT TAC Assignments and Procedures. Charge all costs for the movement of personal property cargo from the shipper to the point of embarkation, all OUTCONUS transportation charges and charges to final destination as SDT. Normally these transportation charges will arise out of PCS orders. All costs associated with PCS movement of personal property are funded by the **CG** operating expense appropriation and charged to CG Headquarters. The TAC for these charges is an exception to the rule for standard TAC derivation:

First Character - Always "Z"

The following TAC characters are obtained from appropriation accounting data on the individual's travel orders.

Second Character - Always "Y"

Third Character - (from the fifth and sixth digit of the Operating Guide)

99.20.2X or	- Officers and their dependents	"2"
99.20.3X or	- Enlisted and their dependents	"3"
99.20.04	- Civilian and their dependents	"4"

Fourth Character -

(from cited "object account")

- Travel (object class 1111) "A"
- Travel (object class 2114) "B"
- Household goods (object class 2211) "C"
- Private vehicles (object class 2212) "D"
- House Trailers (object class 2213) "E"
- Storage (object class 2526) "F"
- Other "G"

5. Deceased Persons. The remains of deceased CG members, **CG** civilian employees, and their dependents.

a. FDT TAC Assignments and Procedures. The CG does not assign any cost for transportation of deceased persons as FDT.

B. 5. (cont.)

b. SDT TAC Assignments **and** Procedures. Charge all costs for the movement of deceased persons from the shipper to the point of embarkation, all **OUTCONUS** transportation charges and charges to final destination as SDT. These TAC codes are derived, like those for personal property, from the travel orders of the individual. These TACS do not conform to the standard TAC derivation. Assign TAC as follows:

First Character - Always "Z"

Second Character - Always "Y"

Third Character - "2" Officers (from the fifth and sixth positions of the Operating Guide)

"3" Enlisted

and

"4" Civilian

Fourth Character - Always "Z"

6. Coast Guard Reserve (CGR). Supplies, material, and equipment for CGR use or sponsored and funded by the CGR appropriation.

a. FDT TAC Assignments and Procedures. The CGR does not assign any cost of transportation of CGR items as FDT.

b. SDT TAC Assignments and Procedures. Charge all costs for the movement of CGR cargo from the supplier to the port of embarkation, all **OUTCONUS** transportation charges and charges to final destination as SDT. Use the cost center and **MILSTRIP** fund codes to determine the CGR TAC chargeable.

SECTION C. OTHER TACs

1. Coast Guard Contractors. All supplies, materials, and equipment for CG contractors use when sponsored and funded by CG appropriations.

a. FDT TAC Assignments and Procedures. The CG does not assign any cost for transportation of CG contractor materiel as FDT.

b. SDT TAC Assignments and Procedures. Charge all costs for the movement of CG contractor cargo from the supplier to the point of embarkation, all **OUTCONUS** transportation charges and charges to final destination as SDT. Use the cost center and **MILSTRIP** fund codes to determine the CG TAC chargeable.

2. DoD Dependent Schools. Supplies, materiel, and equipment for schooling for CG dependents outside the continental United States.

a. FDT TAC Assignments and Procedures. The CG does not assign any cost for transportation of dependent school items as FDT.

b. SDT TAC Assignments and Procedures. Charge all costs for movement of dependent school cargo from the supplier to the point of embarkation, **all OUTCONUS** transportation charges to final destination as SDT. The TAC assigned for SDT will be:

ZYHX Appropriation 1-X-99.30.00.00 70099 2558

3\* Account Handling Codes. Not currently used by the CG.

4. Special Projects TACS. The Commandant will issue special project TACS as required through the TAC focal point. Special Project TACS will remain in effect until **cancelled** by the TAC coordinator.

a. FDT TAC Assignments and Procedures. The CG does not assign any cost for transportation of special project cargo as FDT.

b. SDT TAC Assignments and Procedures. (Reserved)

5. Reserved. These TACS will be reserved to be authorized for Coast Guard use by the TAC coordinator without coordination among other Service/Agency TAC coordinators. When used the CG TAC coordinator will advise the Transportation Office, DTS and others as necessary.

a. FDT TAC Assignments and Procedures. FDT TAC for CG cargo from supplier to entry within the DTS network:

Z9A \_\_\_\_\_ (an alpha character A-Z will be supplied to complete the four character TAC)

b. SDT TAC Assignments and Procedures. SDT TAC for CG cargo for OUTCONUS transportation charges and charges to final destination:

Z9B \_\_\_\_\_ (an alpha character A-Z will be supplied to complete the four character TAC)

6. TACS Derived from Accounting Data. When no TCNs or MILSTRIP fund codes are provided in the documents accompanying the cargo, a TAC may be derived from the accounting data cited in purchase orders, requisitions, contracts or other documents. The composition of CG accounting data is explained at A.1.b(5), this chapter.

a. FDT TAC Assignments and Procedures. The CG does not assign any cost for transportation as FDT.

b. SDT TAC Assignments and Procedures. Charge all costs for the movement of cargo from the supplier to the point of embarkation, all OUTCONUS transportation charges and charges to final destination as SOT. The correct TAC is determined using A.1.b.(5), this chapter:

First Character - Always "Z"

Second Character - If the first character of the appropriation code is 3, N, T, V, W, X, X, or Y, use "4."

If the first character of the appropriation code is 8, use "5."

For any other first characters of the appropriation code use the character indicated by the cost center.

Third Character - Use the MILSTRIP fund code corresponding to the Operating Guide indicator.



C.6.b. (cont.)

Fourth Character - Always use "9." This will indicate that the TAC code has been generated from accounting data.

7. Movement of Mail and Joint Support Cargo

a. FDT TAC Assignments and Procedures. The CG does not assign any cost for transportation as FDT.

b. SDT TAC Assignments and Procedures. Charge all costs for the movement of mail and joint support cargo from point of origin to point of embarkation, all **OUTCONUS** transportation charges and charges to final destination as SDT. Mail transportation charges to, from or within overseas area, for both aviation and surface transportation systems, through APOS, FPOS, and ARFCOS are assigned TAC:

ZYSA Appropriation 1-X-98.30.00.00 70099 2634

SECTION D. BILLING INFORMATION

1. Billing Address. All bills for transportation charges are handled centrally at CG Headquarters. Mail all billings for GBLs and DTS charges to:

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Commandant  
U.S. Coast Guard Headquarters  
ATTN: **G-FAC-3**  
2100 Second Street, SW  
Washington, DC 20593-0001

Telephone: Commercial: (202) 426-1422  
FTS: 426-1422

2. Special Information. The TAC coordinator will **advise** other Services/Agencies when special information is developed.